

COUNTY OF ELK, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2009

County of Elk, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2009

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Special Financial Statements
For the Fiscal Year Ended December 31, 2009

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Elk County, Kansas

We have audited the accompanying financial statements of Elk County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Elk County, Kansas, management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Elk County, Kansas, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Elk County, Kansas as of December 31, 2009, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Elk County, Kansas, as of December 31, 2009, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Elk County, Kansas statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Elk County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

June 14, 2010

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Elk County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009

Statement 1

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 60,423	1,556	1,039,271	1,016,231	85,019	34,204	119,223
Special Revenue:								
Ambulance	(2)	64,768	443	149,632	205,834	9,009	5,198	14,207
Conservation District		238		10,154	10,000	392		392
Direct Election		2,054		27,677	24,397	5,334	23	5,357
Economic Development		20,257		2,868	21,739	1,386	642	2,028
Employee Benefits	(2)	26,159	244	722,574	686,713	62,264	6,331	68,595
Extension Council		2,502			2,502			
Health		71,341		104,842	103,191	72,992	2,426	75,418
Historical Society		213		817	1,000	30		30
Mental Health		832		29,864	30,000	696		696
Mental Retardation		1,655		23,279	23,000	1,934		1,934
Noxious Weed		10,702		46,957	47,742	9,917		9,917
Road and Bridge	(2)	26,829	11	1,170,031	1,022,000	174,871	34,020	208,891
Rural Fire District No. 1		1,558		97,121	92,939	5,740	839	6,579
Service Program for the Elderly		646		45,706	45,820	532		532
Special Alcohol Program		736		3,633	4,369			
Special Bridge		186,312		50,208	91,263	145,257	4,464	149,721
Special Building		30,000				30,000		30,000
Special Liability		9,517		36,813	28,242	18,088		18,088
Special Park and Recreation		10,890		3,633	11,086	3,437		3,437
Special Equipment Reserve		311,426		55,066	35,441	331,051	1,019	332,070
Special Highway		60,200				60,200		60,200
Special Machinery		157,737		150,000	157,578	150,159		150,159
Special Rural Fire Equipment		2,501		12,000		14,501		14,501
Emergency Telephone Service		346		12,885	10,986	2,245	222	2,467
Emergency Telephone Service - Wireless		1,373		3,449	3,745	1,077		1,077
Enterprise:								
Solid Waste		109,590		107,732	113,098	104,224	8,744	112,968
Expendable Trusts:								
Special Auto		393		31,752	28,810	3,335	3	3,338
Prosecuting Attorney Training		85		481	147	419		419
Special Law Enforcement Trust		1,741		400		2,141		2,141
Register of Deeds Technology		21,266		3,142	15,455	8,953		8,953
Prosecuting Attorney Trust		1,059		130		1,189		1,189
Sheriff's Equipment Reserve Fund		7,016		3,222	8,417	1,821		1,821
CDBG Loan				35,453	35,453			
CDBG Micro Loan		44,125		5,631	386	49,370		49,370
FEMA Grant		770,978		122,778	442,635	451,121		451,121
CDGB - Rural Water District				5,000	3,750	1,250		1,250
Rairdon Capital Improvement		356			356			
Rural Fire District Trust		904		403	50	1,257		1,257
Dorothy Williams Memorial		3,753			3,753			

See accompanying notes to financial statements

Elk County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009

Statement 1

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Elk Manor Memorial	472			472			
Diversion Fees	2,471		3,220	3,435	2,256		2,256
Total Primary Government (1)	<u>2,025,424</u>	<u>2,254</u>	<u>4,117,824</u>	<u>4,332,035</u>	<u>1,813,467</u>	<u>98,135</u>	<u>1,911,602</u>
Composition of Cash:							
Cash and Cash Items on Hand							400
Certificates of Deposit							1,341,302
Demand Deposits							3,252,919
Less: Agency Funds per Statement 4						(2,683,026)	
Adjustment for Rounding						7	
Total Primary Government (1)							<u>1,911,602</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

See accompanying notes to financial statements

Elk County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2009

Statement 2

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 1,100,147	2,762	1,102,909	1,016,231	86,678
Special Revenue:					
Ambulance	215,000	5,274	220,274	205,834	14,440
Conservation District	10,000		10,000	10,000	
Direct Election	28,500		28,500	24,397	4,103
Economic Development	21,739		21,739	21,739	
Employee Benefits	717,960		717,960	686,713	31,247
Extension Council	10,747		10,747	2,502	8,245
Health	113,360	4,325	117,685	103,191	14,494
Historical Society	1,000		1,000	1,000	
Mental Health	30,000		30,000	30,000	
Mental Retardation	23,000		23,000	23,000	
Noxious Weed	51,104		51,104	47,742	3,362
Road and Bridge	1,195,056		1,195,056	1,022,000	173,056
Rural Fire District No. 1	95,720		95,720	92,939	2,781
Service Program for the Elderly	45,820		45,820	45,820	
Special Alcohol Program	10,000		10,000	4,369	5,631
Special Bridge	242,700		242,700	91,263	151,437
Special Liability	40,000		40,000	28,242	11,758
Special Park and Recreation	20,000		20,000	11,086	8,914
Emergency Telephone Service	35,000		35,000	10,986	24,014
Emergency Telephone Service - Wireless	10,000		10,000	3,745	6,255
Enterprise:					
Solid Waste	175,000		175,000	113,098	61,902
Totals	<u>4,191,853</u>	<u>12,361</u>	<u>4,204,214</u>	<u>3,595,897</u>	<u>608,317</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	501,282	694,977	689,689	5,288
Motor Vehicle Tax		68,384	60,406	60,831	(425)
Recreational Vehicle Tax		1,196	1,096	1,191	(95)
Delinquent Tax		8,330	7,498	7,434	64
16/20 M Truck Tax		11,143	11,077	10,741	336
Countywide Sales Tax		157,375	132,126	150,000	(17,874)
In Lieu of Tax		1,383	1,011	658	353
Mineral Production Tax		1,204	1,664	1,500	164
Interest on Tax		13,885	20,301	17,000	3,301
Total Taxes		<u>764,182</u>	<u>930,156</u>	<u>939,044</u>	<u>(8,888)</u>
Intergovernmental					
State Grant		178	2,762		2,762
Local Alcoholic Liquor Tax		5,012	3,633	5,000	(1,367)
Slider		6,010	910	3,475	(2,565)
Total Intergovernmental		<u>11,200</u>	<u>7,305</u>	<u>8,475</u>	<u>(1,170)</u>
Licenses, Fees, and Permits					
Mortgage Registration		16,123	15,424	18,000	(2,576)
Officer Fees		19,809	18,203	18,000	203
Service Fees		182	172		172
Other		2,579	211		211
Total Licenses, Fees, and Permits		<u>38,693</u>	<u>34,010</u>	<u>36,000</u>	<u>(1,990)</u>
Use of Money and Property					
Interest on Investments		61,151	45,476	75,000	(29,524)
Transfers					
Operating Transfers In		1,024	393	1,000	(607)
Residual Equity Transfer In				10,747	(10,747)
Total Transfers		<u>1,024</u>	<u>393</u>	<u>11,747</u>	<u>(11,354)</u>
Miscellaneous					
Sale of Surplus Property			377		377
Donations			13,522		13,522
Other		7,329	8,032		8,032
Total Miscellaneous		<u>7,329</u>	<u>21,931</u>		<u>21,931</u>
Total Cash Receipts / Revenue		<u>883,579</u>	<u>1,039,271</u>	<u>1,070,266</u>	<u>(30,995)</u>
Expenditures and Transfers					
General Government					
County Commission					
Personal Services		33,499	33,671	30,850	(2,821)
Contractual Services		194	209	1,000	791
Commodities		250	173	300	127
Total County Commission		<u>33,943</u>	<u>34,053</u>	<u>32,150</u>	<u>(1,903)</u>
County Clerk					
Personal Services		48,373	45,749	46,000	251
Contractual Services		1,528	1,294	1,500	206
Commodities		244	566	500	(66)
Capital Outlay		135			
Reimbursed Expense	(92)	(92)	(69)		69
Total County Clerk		<u>50,188</u>	<u>47,540</u>	<u>48,000</u>	<u>460</u>
County Treasurer					
Personal Services		45,927	45,767	45,000	(767)
Contractual Services		1,084	1,303	1,000	(303)
Commodities		100	695	1,500	805
Capital Outlay				500	500
Total County Treasurer		<u>47,111</u>	<u>47,765</u>	<u>48,000</u>	<u>235</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 48,935	48,741	48,311	(430)
Contractual Services	7,490	5,888	5,850	(38)
Commodities	298	388		(388)
Reimbursed Expense	(32)	(2,453)	(3,014)	(561)
Total County Attorney	<u>56,691</u>	<u>52,564</u>	<u>51,147</u>	<u>(1,417)</u>
Register of Deeds				
Personal Services	36,241	39,292	40,000	708
Contractual Services	686	1,782	2,500	718
Commodities	174	341	600	259
Capital Outlay			1,900	1,900
Reimbursed Expense		(18)		18
Total Register of Deeds	<u>37,101</u>	<u>41,397</u>	<u>45,000</u>	<u>3,603</u>
Unified Court				
Contractual Services	45,546	55,155	56,550	1,395
Commodities	7,315	2,798	1,200	(1,598)
Capital Outlay	4,221		4,100	4,100
Reimbursed Expense	(116)	(3)		3
Total Unified Court	<u>56,966</u>	<u>57,950</u>	<u>61,850</u>	<u>3,900</u>
Courthouse General				
Personal Services	49,764	43,135	41,000	(2,135)
Contractual Services	92,720	116,372	110,000	(6,372)
Commodities	20,483	42,526	26,000	(16,526)
Capital Outlay	12,334	12,498	5,000	(7,498)
Reimbursed Expense	(505)	(11,411)		11,411
Total Courthouse General	<u>174,796</u>	<u>203,120</u>	<u>182,000</u>	<u>(21,120)</u>
Appraiser				
Personal Services	100,646	101,049	107,000	5,951
Contractual Services	17,022	34,121	20,000	(14,121)
Commodities	4,119	4,419	6,000	1,581
Capital Outlay	3,260		4,000	4,000
Total Appraiser	<u>125,047</u>	<u>139,589</u>	<u>137,000</u>	<u>(2,589)</u>
Data Processing				
Capital Outlay		100		(100)
County Building Maintenance				
Contractual Services	39,030			
Capital Outlay			50,000	50,000
Total County Building Maintenance	<u>39,030</u>		<u>50,000</u>	<u>50,000</u>
Crime Victims Program				
Contractual Services			500	500
Equipment				
Capital Outlay	11,786		15,000	15,000
Capital Outlay				
Capital Outlay		1,244		(1,244)
Total General Government	<u>632,659</u>	<u>625,322</u>	<u>670,647</u>	<u>45,325</u>
Public Safety				
Sheriff				
Personal Services	239,221	242,692	246,821	4,129
Contractual Services	59,817	72,342	50,250	(22,092)
Commodities	42,740	40,874	38,131	(2,743)
Capital Outlay	26,550	26,914	29,798	2,884
Reimbursed Expense	(6,914)	(64,775)		64,775
Total Sheriff	<u>361,414</u>	<u>318,047</u>	<u>365,000</u>	<u>46,953</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Emergency Preparedness				
Personal Services	\$ 25,200	23,458	25,400	1,942
Contractual Services	3,675	3,538	2,000	(1,538)
Commodities	1,101	3,210	8,500	5,290
Capital Outlay	575	252	600	348
Reimbursed Expense	(1,887)	(3,183)		3,183
Total Emergency Preparedness	<u>28,664</u>	<u>27,275</u>	<u>36,500</u>	<u>9,225</u>
Crime Victims Program				
Contractual Services	291	109		(109)
Grant Expenditures				
Contractual Services	1,730			
Total Public Safety	<u>392,099</u>	<u>345,431</u>	<u>401,500</u>	<u>56,069</u>
Health				
Coroner				
Contractual Services	6,162	5,342	5,000	(342)
Education				
Youth Development				
Personal Services		11,211		(11,211)
Contractual Services		21		(21)
Commodities		2,899		(2,899)
Total Youth Development		<u>14,131</u>		<u>(14,131)</u>
Agriculture				
Agricultural Appropriations				
Fair	3,000	3,000	3,000	
Culture and Recreation				
Recreation Commission			10,000	10,000
Sanitation				
Recycling				
Personal Services	3,857	6,358		(6,358)
Contractual Services	1,325	1,798	10,000	8,202
Commodities	1,903	3,369		(3,369)
Reimbursed Expense		(720)		720
Total Recycling	<u>7,085</u>	<u>10,805</u>	<u>10,000</u>	<u>(805)</u>
Transfers				
Operating Transfers Out	31,000	12,200		(12,200)
Budget Credit			2,762	2,762
Total Expenditures and Transfers	<u>1,072,005</u>	<u>1,016,231</u>	<u>1,102,909</u>	<u>86,678</u>
Receipts Over (Under)				
Expenditures and Transfers	(188,426)	23,040		
Unencumbered Cash, Beginning	248,849	60,423		
Prior Year Encumbr. Cancelled		1,556		
Unencumbered Cash, Ending	<u>60,423</u>	<u>85,019</u>		

See accompanying notes to financial statements

Elk County, Kansas
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 71,319			
Motor Vehicle Tax	10,087	8,992	8,654	338
Recreational Vehicle Tax	169	163	169	(6)
Delinquent Tax	1,049	1,049	1,058	(9)
16/20 M Truck Tax	595	1,924	1,528	396
In Lieu of Tax	197		94	(94)
Total Taxes	<u>83,416</u>	<u>12,128</u>	<u>11,503</u>	<u>625</u>
Intergovernmental				
State Grant	5,110	5,274		5,274
Slider			494	(494)
Total Intergovernmental	<u>5,110</u>	<u>5,274</u>	<u>494</u>	<u>4,780</u>
Licenses, Fees, and Permits				
Service Fees	<u>121,661</u>	<u>131,058</u>	<u>140,000</u>	<u>(8,942)</u>
Miscellaneous				
Other	<u>2,158</u>	<u>1,172</u>		<u>1,172</u>
Total Cash Receipts / Revenue	<u>212,345</u>	<u>149,632</u>	<u>151,997</u>	<u>(2,365)</u>
Expenditures and Transfers				
Public Safety				
Personal Services	127,561	156,767	142,000	(14,767)
Contractual Services	10,756	14,617	16,000	1,383
Commodities	23,553	16,399	27,000	10,601
Capital Outlay	900		30,000	30,000
Reimbursed Expense	(2,770)	(1,949)		1,949
Grant Expenditures				
Contractual Services	<u>5,110</u>			
Total Public Safety	<u>165,110</u>	<u>185,834</u>	<u>215,000</u>	<u>29,166</u>
Transfers				
Operating Transfers Out	<u>25,000</u>	<u>20,000</u>		(20,000)
Budget Credit			5,274	5,274
Total Expenditures and Transfers	<u>190,110</u>	<u>205,834</u>	<u>220,274</u>	<u>14,440</u>
Receipts Over (Under)				
Expenditures and Transfers	22,235	(56,202)		
Unencumbered Cash, Beginning	42,533	64,768		
Prior Year Encumbr. Cancelled		443		
Unencumbered Cash, Ending	<u>64,768</u>	<u>9,009</u>		

See accompanying notes to financial statements

Elk County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 7,254	8,850	8,778	72
Motor Vehicle Tax	1,137	907	881	26
Recreational Vehicle Tax	20	16	17	(1)
Delinquent Tax	129	115	108	7
16/20 M Truck Tax	169	189	156	33
In Lieu of Tax	20	13	10	3
Total Taxes	<u>8,729</u>	<u>10,090</u>	<u>9,950</u>	<u>140</u>
Intergovernmental				
Slider	137	64	50	14
Total Cash Receipts / Revenue	<u>8,866</u>	<u>10,154</u>	<u>10,000</u>	<u>154</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	
Total Expenditures and Transfers	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(1,134)	154		
Unencumbered Cash, Beginning	<u>1,372</u>	<u>238</u>		
Unencumbered Cash, Ending	<u>238</u>	<u>392</u>		

See accompanying notes to financial statements

Elk County, Kansas
Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$ 25,423	23,270	23,087	183	
Motor Vehicle Tax	3,420	3,053	3,084	(31)	
Recreational Vehicle Tax	60	55	60	(5)	
Delinquent Tax	402	372	377	(5)	
16/20 M Truck Tax	563	553	545	8	
In Lieu of Tax	70	34	33	1	
Total Taxes	<u>29,938</u>	<u>27,337</u>	<u>27,186</u>	<u>151</u>	
Intergovernmental					
Slider	402	340	176	164	
Total Cash Receipts / Revenue	<u>30,340</u>	<u>27,677</u>	<u>27,362</u>	<u>315</u>	
Expenditures and Transfers					
General Government					
Personal Services	13,386	16,820	10,000	(6,820)	
Contractual Services	9,809	4,047	8,000	3,953	
Commodities	763	353	1,000	647	
Capital Outlay	5,646		9,500	9,500	
Reimbursed Expense		(1,823)		1,823	
Total General Government	<u>29,604</u>	<u>19,397</u>	<u>28,500</u>	<u>9,103</u>	
Transfers					
Operating Transfers Out	896	5,000		(5,000)	
Total Expenditures and Transfers	<u>30,500</u>	<u>24,397</u>	<u>28,500</u>	<u>4,103</u>	
Receipts Over (Under)					
Expenditures and Transfers	(160)	3,280			
Unencumbered Cash, Beginning	<u>2,214</u>	<u>2,054</u>			
Unencumbered Cash, Ending	<u>2,054</u>	<u>5,334</u>			

See accompanying notes to financial statements

Elk County, Kansas
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 7,968			
Motor Vehicle Tax	483	759	967	(208)
Recreational Vehicle Tax	11	14	19	(5)
Delinquent Tax	112	96	118	(22)
16/20 M Truck Tax	362		171	(171)
In Lieu of Tax	22		10	(10)
Total Taxes	<u>8,958</u>	<u>869</u>	<u>1,285</u>	<u>(416)</u>
Intergovernmental				
Slider	<u>621</u>		<u>55</u>	<u>(55)</u>
Transfers				
Operating Transfers In		1,999		1,999
Total Cash Receipts / Revenue	<u>9,579</u>	<u>2,868</u>	<u>1,340</u>	<u>1,528</u>
Expenditures and Transfers				
Economic Development				
Personal Services		15,799		(15,799)
Contractual Services	6,783	4,612	21,739	17,127
Commodities		662		(662)
Total Economic Development	<u>6,783</u>	<u>21,073</u>	<u>21,739</u>	<u>666</u>
Transfers				
Operating Transfers Out		666		(666)
Total Expenditures and Transfers	<u>6,783</u>	<u>21,739</u>	<u>21,739</u>	<u></u>
Receipts Over (Under)				
Expenditures and Transfers	2,796	(18,871)		
Unencumbered Cash, Beginning	<u>17,461</u>	<u>20,257</u>		
Unencumbered Cash, Ending	<u>20,257</u>	<u>1,386</u>		

See accompanying notes to financial statements

Elk County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 476,409	642,696	637,810	4,886
Motor Vehicle Tax	68,017	58,734	57,815	919
Recreational Vehicle Tax	1,172	1,067	1,132	(65)
Delinquent Tax	7,747	7,203	7,065	138
16/20 M Truck Tax	8,668	11,685	10,209	1,476
In Lieu of Tax	1,314	935	626	309
Total Taxes	<u>563,327</u>	<u>722,320</u>	<u>714,657</u>	<u>7,663</u>
Intergovernmental				
Slider	<u>2,541</u>		<u>3,303</u>	<u>(3,303)</u>
Miscellaneous				
Other		254		254
Total Cash Receipts / Revenue	<u>565,868</u>	<u>722,574</u>	<u>717,960</u>	<u>4,614</u>
Expenditures and Transfers				
General Government				
Health Insurance	399,338	463,012	495,000	31,988
KPERS	63,297	67,699	56,160	(11,539)
Life Insurance	2,814	2,762	3,100	338
Social Security	93,990	100,497	100,000	(497)
Unemployment	1,256	1,022	3,700	2,678
Workmen's Compensation	49,359	50,792	60,000	9,208
Other Employee Benefits		1,956		(1,956)
Reimbursed Expense	(106)	(1,027)		1,027
Total Expenditures and Transfers	<u>609,948</u>	<u>686,713</u>	<u>717,960</u>	<u>31,247</u>
Receipts Over (Under)				
Expenditures and Transfers	(44,080)	35,861		
Unencumbered Cash, Beginning	70,239	26,159		
Prior Year Encumbr. Cancelled		244		
Unencumbered Cash, Ending	<u>26,159</u>	<u>62,264</u>		

See accompanying notes to financial statements

Elk County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 60,447			
Motor Vehicle Tax	8,110		7,337	(7,337)
Recreational Vehicle Tax	142		144	(144)
Delinquent Tax	972		896	(896)
16/20 M Truck Tax	1,290		1,295	(1,295)
In Lieu of Tax	167		79	(79)
Total Taxes	<u>71,128</u>	<u></u>	<u>9,751</u>	<u>(9,751)</u>
Intergovernmental				
Slider	829		419	(419)
Total Cash Receipts / Revenue	<u>71,957</u>	<u></u>	<u>10,170</u>	<u>(10,170)</u>
Expenditures and Transfers				
Agriculture				
Contractual Services	<u>73,000</u>	<u></u>	<u>10,747</u>	<u>10,747</u>
Beginning Unencumbered Cash				
Residual Equity Transfer Out	<u></u>	<u>2,502</u>	<u></u>	<u>(2,502)</u>
Total Expenditures and Transfers	<u>73,000</u>	<u>2,502</u>	<u>10,747</u>	<u>8,245</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,043)	(2,502)		
Unencumbered Cash, Beginning	<u>3,545</u>	<u>2,502</u>		
Unencumbered Cash, Ending	<u>2,502</u>	<u></u>		

See accompanying notes to financial statements

Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	49,119	49,078	48,703	375
Motor Vehicle Tax		6,510	5,859	5,961	(102)
Recreational Vehicle Tax		114	106	117	(11)
Delinquent Tax		803	729	728	1
16/20 M Truck Tax		1,138	1,033	1,053	(20)
In Lieu of Tax		136	71	64	7
Total Taxes		<u>57,820</u>	<u>56,876</u>	<u>56,626</u>	<u>250</u>
Intergovernmental					
Federal Financial Assistance		13,950	13,509	17,000	(3,491)
State Grant		7,439	7,816		7,816
Slider		912	647	341	306
Total Intergovernmental		<u>22,301</u>	<u>21,972</u>	<u>17,341</u>	<u>4,631</u>
Licenses, Fees, and Permits					
Service Fees		29,727	25,994	7,300	18,694
Total Cash Receipts / Revenue		<u>109,848</u>	<u>104,842</u>	<u>81,267</u>	<u>23,575</u>
Expenditures and Transfers					
Health					
Personal Services		73,204	73,523	75,000	1,477
Contractual Services		6,903	6,509	9,360	2,851
Commodities		21,602	20,836	17,000	(3,836)
Capital Outlay			482	12,000	11,518
Reimbursed Expense	(10,729)	(13,159)		13,159
Total Health		<u>90,980</u>	<u>88,191</u>	<u>113,360</u>	<u>25,169</u>
Transfers					
Operating Transfers Out		10,000	15,000		(15,000)
Budget Credit				4,325	4,325
Total Expenditures and Transfers		<u>100,980</u>	<u>103,191</u>	<u>117,685</u>	<u>14,494</u>
Receipts Over (Under)					
Expenditures and Transfers		8,868	1,651		
Unencumbered Cash, Beginning		<u>62,473</u>	<u>71,341</u>		
Unencumbered Cash, Ending		<u>71,341</u>	<u>72,992</u>		

See accompanying notes to financial statements

Elk County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 990	699	682	17
Motor Vehicle Tax	24	94	119	(25)
Recreational Vehicle Tax	1	2	2	
Delinquent Tax	6	9	15	(6)
16/20 M Truck Tax	18		21	(21)
In Lieu of Tax	2	1	1	
Total Taxes	<u>1,041</u>	<u>805</u>	<u>840</u>	<u>(35)</u>
Intergovernmental				
Slider	6	12	7	5
Total Cash Receipts / Revenue	<u>1,047</u>	<u>817</u>	<u>847</u>	<u>(30)</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	
Total Expenditures and Transfers	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	47	(183)		
Unencumbered Cash, Beginning	<u>166</u>	<u>213</u>		
Unencumbered Cash, Ending	<u>213</u>	<u>30</u>		

See accompanying notes to financial statements

Elk County, Kansas
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 23,880	25,977	25,773	204
Motor Vehicle Tax	2,954	2,826	2,899	(73)
Recreational Vehicle Tax	52	51	57	(6)
Delinquent Tax	354	340	354	(14)
16/20 M Truck Tax	468	482	512	(30)
In Lieu of Tax	66	38	31	7
Total Taxes	<u>27,774</u>	<u>29,714</u>	<u>29,626</u>	<u>88</u>
Intergovernmental				
Slider	218	150	166	(16)
Total Cash Receipts / Revenue	<u>27,992</u>	<u>29,864</u>	<u>29,792</u>	<u>72</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>28,405</u>	<u>30,000</u>	<u>30,000</u>	
Total Expenditures and Transfers	<u>28,405</u>	<u>30,000</u>	<u>30,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(413)	(136)		
Unencumbered Cash, Beginning	<u>1,245</u>	<u>832</u>		
Unencumbered Cash, Ending	<u>832</u>	<u>696</u>		

See accompanying notes to financial statements

Elk County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year			Variance Favorable (Unfavor)
		Prior Year Actual	Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	7,760	21,236	21,057	179
Motor Vehicle Tax		2,556	1,216	942	274
Recreational Vehicle Tax		45	22	18	4
Delinquent Tax		305	201	115	86
16/20 M Truck Tax		406	417	166	251
In Lieu of Tax		21	31	10	21
Total Taxes		<u>11,093</u>	<u>23,123</u>	<u>22,308</u>	<u>815</u>
Intergovernmental					
Slider		<u>747</u>	<u>156</u>	<u>54</u>	<u>102</u>
Total Cash Receipts / Revenue		<u>11,840</u>	<u>23,279</u>	<u>22,362</u>	<u>917</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	
Total Expenditures and Transfers		<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	
Receipts Over (Under)					
Expenditures and Transfers	(11,160)	279		
Unencumbered Cash, Beginning		<u>12,815</u>	<u>1,655</u>		
Unencumbered Cash, Ending		<u>1,655</u>	<u>1,934</u>		

See accompanying notes to financial statements

Elk County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 34,679	40,905	40,593	312
Motor Vehicle Tax	4,928	4,198	4,209	(11)
Recreational Vehicle Tax	87	76	82	(6)
Delinquent Tax	587	527	514	13
16/20 M Truck Tax	858	783	743	40
In Lieu of Tax	96	59	46	13
Total Taxes	<u>41,235</u>	<u>46,548</u>	<u>46,187</u>	<u>361</u>
Intergovernmental				
Slider	789	409	240	169
Total Cash Receipts / Revenue	<u>42,024</u>	<u>46,957</u>	<u>46,427</u>	<u>530</u>
Expenditures and Transfers				
Agriculture				
Personal Services	14,751	9,402	17,704	8,302
Contractual Services	1,313	1,124	1,900	776
Commodities	67,648	91,670	27,500	(64,170)
Capital Outlay			4,000	4,000
Reimbursed Expense	(43,911)	(56,654)		56,654
Total Agriculture	<u>39,801</u>	<u>45,542</u>	<u>51,104</u>	<u>5,562</u>
Transfers				
Operating Transfers Out	6,500	2,200		(2,200)
Total Expenditures and Transfers	<u>46,301</u>	<u>47,742</u>	<u>51,104</u>	<u>3,362</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,277)	(785)		
Unencumbered Cash, Beginning	<u>14,979</u>	<u>10,702</u>		
Unencumbered Cash, Ending	<u>10,702</u>	<u>9,917</u>		

See accompanying notes to financial statements

Elk County, Kansas
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 724,999	871,036	864,414	6,622
Motor Vehicle Tax	91,457	86,302	87,982	(1,680)
Recreational Vehicle Tax	1,592	1,564	1,722	(158)
Delinquent Tax	10,603	10,303	10,751	(448)
16/20 M Truck Tax	13,900	15,091	15,535	(444)
In Lieu of Tax	1,997	1,267	952	315
Total Taxes	<u>844,548</u>	<u>985,563</u>	<u>981,356</u>	<u>4,207</u>
Intergovernmental				
Special City & County Highway	193,660	168,599	201,674	(33,075)
Equalization and Adjustment	3,996	9,449		9,449
State Grant	7,194		7,000	(7,000)
Slider	5,757	2,433	5,026	(2,593)
Total Intergovernmental	<u>210,607</u>	<u>180,481</u>	<u>213,700</u>	<u>(33,219)</u>
Licenses, Fees, and Permits				
Service Fees	<u>400</u>	<u>892</u>		<u>892</u>
Miscellaneous				
Other	<u>1,609</u>	<u>3,095</u>		<u>3,095</u>
Total Cash Receipts / Revenue	<u>1,057,164</u>	<u>1,170,031</u>	<u>1,195,056</u>	<u>(25,025)</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	368,647	393,707	394,681	974
Contractual Services	42,883	68,018	45,000	(23,018)
Commodities	344,854	674,388	645,375	(29,013)
Capital Outlay	100,382	172,055	103,000	(69,055)
Reimbursed Expense	(2,386)	(444,600)		444,600
Total Maintenance	<u>854,380</u>	<u>863,568</u>	<u>1,188,056</u>	<u>324,488</u>
Sanitation				
Environmental Services				
Personal Services	8,203	8,400	7,000	(1,400)
Contractual Services		32		(32)
Total Environmental Services	<u>8,203</u>	<u>8,432</u>	<u>7,000</u>	<u>(1,432)</u>
Transfers				
Operating Transfers Out	<u>215,000</u>	<u>150,000</u>		(150,000)
Total Expenditures and Transfers	<u>1,077,583</u>	<u>1,022,000</u>	<u>1,195,056</u>	<u>173,056</u>
Receipts Over (Under)				
Expenditures and Transfers	(20,419)	148,031		
Unencumbered Cash, Beginning	47,248	26,829		
Prior Year Encumbr. Cancelled		11		
Unencumbered Cash, Ending	<u>26,829</u>	<u>174,871</u>		

See accompanying notes to financial statements

Elk County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 93,285	84,186	83,238	948
Motor Vehicle Tax	8,660	8,055	8,391	(336)
Recreational Vehicle Tax	158	159	169	(10)
Delinquent Tax	952	647	1,423	(776)
16/20 M Truck Tax	2,180	2,205	2,138	67
Total Taxes	<u>105,235</u>	<u>95,252</u>	<u>95,359</u>	<u>(107)</u>
Intergovernmental				
Slider	<u>427</u>	<u>368</u>	<u>361</u>	<u>7</u>
Miscellaneous				
Sale of Surplus Property		1,501		1,501
Total Cash Receipts / Revenue	<u>105,662</u>	<u>97,121</u>	<u>95,720</u>	<u>1,401</u>
Expenditures and Transfers				
Public Safety				
Personal Services	17,879	18,102	17,000	(1,102)
Contractual Services	17,214	9,974	15,000	5,026
Commodities	13,559	14,864	15,000	136
Capital Outlay	54,955	37,999	48,720	10,721
Total Public Safety	<u>103,607</u>	<u>80,939</u>	<u>95,720</u>	<u>14,781</u>
Transfers				
Operating Transfers Out	<u>2,500</u>	<u>12,000</u>		(12,000)
Total Expenditures and Transfers	<u>106,107</u>	<u>92,939</u>	<u>95,720</u>	<u>2,781</u>
Receipts Over (Under)				
Expenditures and Transfers	(445)	4,182		
Unencumbered Cash, Beginning	<u>2,003</u>	<u>1,558</u>		
Unencumbered Cash, Ending	<u>1,558</u>	<u>5,740</u>		

See accompanying notes to financial statements

Elk County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 34,427	40,163	39,865	298
Motor Vehicle Tax	4,354	4,115	4,179	(64)
Recreational Vehicle Tax	75	75	82	(7)
Delinquent Tax	501	490	511	(21)
16/20 M Truck Tax	613	732	738	(6)
In Lieu of Tax	95	59	45	14
Total Taxes	<u>40,065</u>	<u>45,634</u>	<u>45,420</u>	<u>214</u>
Intergovernmental				
Slider	149	72	239	(167)
Total Cash Receipts / Revenue	<u>40,214</u>	<u>45,706</u>	<u>45,659</u>	<u>47</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Contractual Services	<u>41,213</u>	<u>45,820</u>	<u>45,820</u>	
Total Expenditures and Transfers	<u>41,213</u>	<u>45,820</u>	<u>45,820</u>	
Receipts Over (Under)				
Expenditures and Transfers	(999)	(114)		
Unencumbered Cash, Beginning	<u>1,645</u>	<u>646</u>		
Unencumbered Cash, Ending	<u>646</u>	<u>532</u>		

See accompanying notes to financial statements

Elk County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 5,012	3,633	5,000	(1,367)
Total Cash Receipts / Revenue	<u>5,012</u>	<u>3,633</u>	<u>5,000</u>	<u>(1,367)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>4,792</u>	<u>4,369</u>	<u>10,000</u>	<u>5,631</u>
Total Expenditures and Transfers	<u>4,792</u>	<u>4,369</u>	<u>10,000</u>	<u>5,631</u>
Receipts Over (Under)				
Expenditures and Transfers	220	(736)		
Unencumbered Cash, Beginning	<u>516</u>	<u>736</u>		
Unencumbered Cash, Ending	<u>736</u>	<u></u>		

See accompanying notes to financial statements

Elk County, Kansas
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	46,288	42,427	42,089	338
Motor Vehicle Tax		5,934	5,529	5,618	(89)
Recreational Vehicle Tax		103	100	110	(10)
Delinquent Tax		721	672	686	(14)
16/20 M Truck Tax		899	980	992	(12)
In Lieu of Tax		127	62	61	1
Total Taxes		<u>54,072</u>	<u>49,770</u>	<u>49,556</u>	<u>214</u>
Intergovernmental					
Slider		399	438	321	117
Total Cash Receipts / Revenue		<u>54,471</u>	<u>50,208</u>	<u>49,877</u>	<u>331</u>
Expenditures and Transfers					
Public Works					
Contractual Services		7,796	6,902	13,500	6,598
Commodities		60,309	54,441	105,000	50,559
Capital Outlay		7,800	29,920	124,200	94,280
Reimbursed Expense	(306)			
Total Expenditures and Transfers		<u>75,599</u>	<u>91,263</u>	<u>242,700</u>	<u>151,437</u>
Receipts Over (Under)					
Expenditures and Transfers	(21,128)	(41,055)	
Unencumbered Cash, Beginning		<u>207,440</u>	<u>186,312</u>		
Unencumbered Cash, Ending		<u>186,312</u>	<u>145,257</u>		

See accompanying notes to financial statements

Elk County, Kansas
Special Building Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	30,000	30,000
Unencumbered Cash, Ending	<u>30,000</u>	<u>30,000</u>

See accompanying notes to financial statements

Elk County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 19,690	29,112	28,888	224
Motor Vehicle Tax	4,770	2,761	2,389	372
Recreational Vehicle Tax	83	50	47	3
Delinquent Tax	536	402	292	110
16/20 M Truck Tax	770	775	422	353
In Lieu of Tax	51	42	26	16
Total Taxes	<u>25,900</u>	<u>33,142</u>	<u>32,064</u>	<u>1,078</u>
Intergovernmental				
Slider	<u>1,202</u>	<u>521</u>	<u>136</u>	<u>385</u>
Miscellaneous				
Other		3,150		3,150
Total Cash Receipts / Revenue	<u>27,102</u>	<u>36,813</u>	<u>32,200</u>	<u>4,613</u>
Expenditures and Transfers				
General Government				
Contractual Services	<u>32,049</u>	<u>28,242</u>	<u>40,000</u>	<u>11,758</u>
Total Expenditures and Transfers	<u>32,049</u>	<u>28,242</u>	<u>40,000</u>	<u>11,758</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,947)	8,571		
Unencumbered Cash, Beginning	<u>14,464</u>	<u>9,517</u>		
Unencumbered Cash, Ending	<u>9,517</u>	<u>18,088</u>		

See accompanying notes to financial statements

Elk County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 5,012	3,633	5,000	(1,367)
Total Cash Receipts / Revenue	<u>5,012</u>	<u>3,633</u>	<u>5,000</u>	<u>(1,367)</u>
Expenditures and Transfers				
Culture and Recreation				
Commodities		4,586		(4,586)
Parks and Recreation	6,242	6,500	20,000	13,500
Total Expenditures and Transfers	<u>6,242</u>	<u>11,086</u>	<u>20,000</u>	<u>8,914</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,230)	(7,453)		
Unencumbered Cash, Beginning	<u>12,120</u>	<u>10,890</u>		
Unencumbered Cash, Ending	<u>10,890</u>	<u>3,437</u>		

See accompanying notes to financial statements

Elk County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 73,396	55,066
Total Cash Receipts / Revenue	<u>73,396</u>	<u>55,066</u>
Expenditures and Transfers		
Equipment		
General Government	<u>62,268</u>	<u>33,441</u>
Transfers		
Operating Transfers Out	<u>2,000</u>	<u>2,000</u>
Total Expenditures and Transfers	<u>62,268</u>	<u>35,441</u>
Receipts Over (Under)		
Expenditures and Transfers	11,128	19,625
Unencumbered Cash, Beginning	<u>300,298</u>	<u>311,426</u>
Unencumbered Cash, Ending	<u><u>311,426</u></u>	<u><u>331,051</u></u>

See accompanying notes to financial statements

Elk County, Kansas
Special Highway Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	60,200	60,200
Unencumbered Cash, Ending	<u>60,200</u>	<u>60,200</u>

See accompanying notes to financial statements

Elk County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 215,000	150,000
Total Cash Receipts / Revenue	<u>215,000</u>	<u>150,000</u>
Expenditures and Transfers		
Equipment		
Public Works	<u>276,324</u>	<u>157,578</u>
Total Expenditures and Transfers	<u>276,324</u>	<u>157,578</u>
Receipts Over (Under)		
Expenditures and Transfers	(61,324)	(7,578)
Unencumbered Cash, Beginning	<u>219,061</u>	<u>157,737</u>
Unencumbered Cash, Ending	<u><u>157,737</u></u>	<u><u>150,159</u></u>

See accompanying notes to financial statements

Elk County, Kansas
Special Rural Fire Equipment Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 1	
Transfers		
Operating Transfers In	2,500	12,000
Total Cash Receipts / Revenue	<u>2,501</u>	<u>12,000</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	2,501	12,000
Unencumbered Cash, Beginning		2,501
Unencumbered Cash, Ending	<u>2,501</u>	<u>14,501</u>

See accompanying notes to financial statements

Elk County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 13,497	12,885	20,118	(7,233)
Total Cash Receipts / Revenue	<u>13,497</u>	<u>12,885</u>	<u>20,118</u>	<u>(7,233)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	13,104	10,986	35,000	24,014
Commodities	47			
Total Expenditures and Transfers	<u>13,151</u>	<u>10,986</u>	<u>35,000</u>	<u>24,014</u>
Receipts Over (Under)				
Expenditures and Transfers	346	1,899		
Unencumbered Cash, Beginning		346		
Unencumbered Cash, Ending	<u>346</u>	<u>2,245</u>		

See accompanying notes to financial statements

Elk County, Kansas
Emergency Telephone Service - Wireless Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$ 147,208			
Licenses, Fees, and Permits				
Emergency Telephone Tax	3,095	3,445	4,000	(555)
Use of Money and Property				
Interest on Investments	25	4	20	(16)
Total Cash Receipts / Revenue	<u>150,328</u>	<u>3,449</u>	<u>4,020</u>	<u>(571)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	32,803	3,745		(3,745)
Commodities	29			
Capital Outlay	118,388		10,000	10,000
Total Expenditures and Transfers	<u>151,220</u>	<u>3,745</u>	<u>10,000</u>	<u>6,255</u>
Receipts Over (Under)				
Expenditures and Transfers	(892)	(296)		
Unencumbered Cash, Beginning	<u>2,265</u>	<u>1,373</u>		
Unencumbered Cash, Ending	<u>1,373</u>	<u>1,077</u>		

See accompanying notes to financial statements

Elk County, Kansas
Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Service Fees	\$ 113,283	107,732	125,000	(17,268)
Total Cash Receipts / Revenue	<u>113,283</u>	<u>107,732</u>	<u>125,000</u>	<u>(17,268)</u>
Expenditures and Transfers				
Sanitation				
Personal Services	1,795	1,888	5,000	3,112
Contractual Services	108,177	109,972	110,000	28
Commodities			5,000	5,000
Capital Outlay			55,000	55,000
Household Hazardous Waste				
Contractual Services	<u>1,258</u>	<u>1,238</u>		(1,238)
Total Expenditures and Transfers	<u>111,230</u>	<u>113,098</u>	<u>175,000</u>	<u>61,902</u>
Receipts Over (Under)				
Expenditures and Transfers	2,053	(5,366)		
Unencumbered Cash, Beginning	<u>107,537</u>	<u>109,590</u>		
Unencumbered Cash, Ending	<u>109,590</u>	<u>104,224</u>		

See accompanying notes to financial statements

Elk County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 235	
Licenses, Fees, and Permits		
Officer Fees	30,305	31,752
Total Cash Receipts / Revenue	<u>30,540</u>	<u>31,752</u>
Expenditures and Transfers		
General Government		
Personal Services	21,779	18,310
Contractual Services	2,152	183
Commodities	5,929	9,924
Total General Government	<u>29,860</u>	<u>28,417</u>
Transfers		
Operating Transfers Out	1,024	393
Total Expenditures and Transfers	<u>30,884</u>	<u>28,810</u>
Receipts Over (Under)		
Expenditures and Transfers	(344)	2,942
Unencumbered Cash, Beginning	737	393
Unencumbered Cash, Ending	<u>393</u>	<u>3,335</u>

See accompanying notes to financial statements

Elk County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 184	481
Total Cash Receipts / Revenue	<u>184</u>	<u>481</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>151</u>	<u>147</u>
Total Expenditures and Transfers	<u>151</u>	<u>147</u>
Receipts Over (Under)		
Expenditures and Transfers	33	334
Unencumbered Cash, Beginning	<u>52</u>	<u>85</u>
Unencumbered Cash, Ending	<u><u>85</u></u>	<u><u>419</u></u>

See accompanying notes to financial statements

Elk County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 640	400
Total Cash Receipts / Revenue	<u>640</u>	<u>400</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	640	400
Unencumbered Cash, Beginning	<u>1,101</u>	<u>1,741</u>
Unencumbered Cash, Ending	<u><u>1,741</u></u>	<u><u>2,141</u></u>

See accompanying notes to financial statements

Elk County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,142	3,142
Total Cash Receipts / Revenue	<u>4,142</u>	<u>3,142</u>
Expenditures and Transfers		
General Government		
Contractual Services		13,137
Commodities	2,479	1,850
Capital Outlay		468
Total Expenditures and Transfers	<u>2,479</u>	<u>15,455</u>
Receipts Over (Under)		
Expenditures and Transfers	1,663	(12,313)
Unencumbered Cash, Beginning	<u>19,603</u>	<u>21,266</u>
Unencumbered Cash, Ending	<u><u>21,266</u></u>	<u><u>8,953</u></u>

See accompanying notes to financial statements

Elk County, Kansas
Prosecuting Attorney Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 150	130
Total Cash Receipts / Revenue	<u>150</u>	<u>130</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	150	130
Unencumbered Cash, Beginning	<u>909</u>	<u>1,059</u>
Unencumbered Cash, Ending	<u><u>1,059</u></u>	<u><u>1,189</u></u>

See accompanying notes to financial statements

Elk County, Kansas
Sheriff's Equipment Reserve Fund Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,302	3,222
Total Cash Receipts / Revenue	<u>3,302</u>	<u>3,222</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay		8,417
Total Expenditures and Transfers		<u>8,417</u>
Receipts Over (Under)		
Expenditures and Transfers	3,302	(5,195)
Unencumbered Cash, Beginning	<u>3,714</u>	<u>7,016</u>
Unencumbered Cash, Ending	<u><u>7,016</u></u>	<u><u>1,821</u></u>

See accompanying notes to financial statements

Elk County, Kansas
CDBG Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Loan Repayment	\$ 38,676	35,453
Total Cash Receipts / Revenue	<u>38,676</u>	<u>35,453</u>
Expenditures and Transfers		
Economic Development		
Principal	38,676	35,453
Total Expenditures and Transfers	<u>38,676</u>	<u>35,453</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

See accompanying notes to financial statements

Elk County, Kansas
CDBG Micro Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 202	117
Interest on Loans	1,863	1,599
Loan Repayment	<u>3,652</u>	<u>3,915</u>
Total Cash Receipts / Revenue	<u>5,717</u>	<u>5,631</u>
Expenditures and Transfers		
Economic Development		
Contractual Services	<u>1,908</u>	<u>386</u>
Total Expenditures and Transfers	<u>1,908</u>	<u>386</u>
Receipts Over (Under)		
Expenditures and Transfers	3,809	5,245
Unencumbered Cash, Beginning	<u>40,316</u>	<u>44,125</u>
Unencumbered Cash, Ending	<u><u>44,125</u></u>	<u><u>49,370</u></u>

See accompanying notes to financial statements

Elk County, Kansas
FEMA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 857,009	108,630
State Grant	<u>121,234</u>	<u>14,148</u>
Total Cash Receipts / Revenue	<u>978,243</u>	<u>122,778</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>207,265</u>	<u>442,635</u>
Total Expenditures and Transfers	<u>207,265</u>	<u>442,635</u>
Receipts Over (Under)		
Expenditures and Transfers	770,978	(319,857)
Unencumbered Cash, Beginning		<u>770,978</u>
Unencumbered Cash, Ending	<u>770,978</u>	<u>451,121</u>

See accompanying notes to financial statements

Elk County, Kansas
CDGB - Rural Water District Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	5,000
Total Cash Receipts / Revenue		5,000
Expenditures and Transfers		
Construction		
Capital Outlay		3,750
Total Expenditures and Transfers		3,750
Receipts Over (Under)		
Expenditures and Transfers		1,250
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		1,250

See accompanying notes to financial statements

Elk County, Kansas
Rairdon Capital Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Social Services for Aged and Poor		
Contractual Services		356
Total Expenditures and Transfers		356
Receipts Over (Under)		
Expenditures and Transfers		(356)
Unencumbered Cash, Beginning	356	356
Unencumbered Cash, Ending	356	

See accompanying notes to financial statements

Elk County, Kansas
Rural Fire District Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 3	3
Miscellaneous		
Other		400
Total Cash Receipts / Revenue	<u>3</u>	<u>403</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		50
Commodities	50	
Total Expenditures and Transfers	<u>50</u>	<u>50</u>
Receipts Over (Under)		
Expenditures and Transfers	(47)	353
Unencumbered Cash, Beginning	<u>951</u>	<u>904</u>
Unencumbered Cash, Ending	<u><u>904</u></u>	<u><u>1,257</u></u>

See accompanying notes to financial statements

Elk County, Kansas
Dorothy Williams Memorial Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Social Services for Aged and Poor		
Contractual Services		3,753
Total Expenditures and Transfers		3,753
Receipts Over (Under)		
Expenditures and Transfers		(3,753)
Unencumbered Cash, Beginning	3,753	3,753
Unencumbered Cash, Ending	3,753	

See accompanying notes to financial statements

Elk County, Kansas
Elk Manor Memorial Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Social Services for Aged and Poor		
Contractual Services		472
Total Expenditures and Transfers		472
Receipts Over (Under)		
Expenditures and Transfers		(472)
Unencumbered Cash, Beginning	472	472
Unencumbered Cash, Ending	472	

See accompanying notes to financial statements

Elk County, Kansas
Diversion Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 612	3,220
Total Cash Receipts / Revenue	<u>612</u>	<u>3,220</u>
Expenditures and Transfers		
General Government		
Capital Outlay		3,435
Total Expenditures and Transfers		<u>3,435</u>
Receipts Over (Under)		
Expenditures and Transfers	612	(215)
Unencumbered Cash, Beginning	<u>1,859</u>	<u>2,471</u>
Unencumbered Cash, Ending	<u><u>2,471</u></u>	<u><u>2,256</u></u>

See accompanying notes to financial statements

Elk County, Kansas
Memorials Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 380	
Total Cash Receipts / Revenue	<u>380</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>380</u>	
Total Expenditures and Transfers	<u>380</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

See accompanying notes to financial statements

Agency Funds
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Elk Falls City	\$ (13)	6,279	6,266	
Grenola City General		56,348	56,348	
Grenola City Library		3,498	3,498	
Grenola City Bond		14,904	14,904	
Howard City General		100,251	100,251	
Howard City Employee Benefit		22,963	22,963	
Howard City Special Liability		2,847	2,847	
Howard City Library		10,361	10,361	
Howard City Emergency Equip		9,898	9,898	
Howard City Utlitiy Specials		445	445	
Longton City General		61,670	61,670	
Longton City Bond		29,908	29,908	
Longton City Library		4,617	4,617	
Longton City Utility Specials		100	100	
Moline City General		52,392	52,392	
Moline City Special Liability		4,512	4,512	
Moline City Employee Benefits		16,423	16,423	
Moline City Bond		26,251	26,251	
Moline City Library		5,437	5,437	
Subtotal Cities	(13)	429,104	429,091	
Townships:				
Elk Falls Twp General		1,573	1,451	122
Greenfield Twp General	447	5,209	5,320	336
Liberty Twp General	449	432		881
Oak Valley Twp General	97			97
Painterhood Twp General	30	574	604	
Subtotal Townships	1,023	7,788	7,375	1,436
Schools:				
USD 205 General		778	778	
USD 205 Bond		477	477	
USD 205 Capital Outlay		190	190	
USD 205 Special Tax		808	808	
USD 282 General		248,965	248,965	
USD 282 Supplemental General		423,857	423,857	
USD 282 Capital Outlay		67,527	67,527	
USD 283 General		67,945	67,945	
USD 283 Capital Outlay		1	1	
USD 283 Bond and Interest		48,077	48,077	
USD 283 Supplemental General		20,012	20,012	
USD 389 General		3,427	3,427	
USD 389 Bond		3,534	3,534	
USD 389 Capital Outlay		804	804	
USD 389 Recreation		635	635	
USD 389 Supplemental General		4,594	4,594	
USD 462 General		22,942	22,942	
USD 462 Capital Outlay		8,109	8,109	
USD 462 Recreation		1,591	1,591	

See accompanying notes to financial statements

Elk County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
USD 462 Bond		18,829	18,829	
USD 462 Supplemental General		42,273	42,273	
USD 484 General		26,423	26,423	
USD 484 Capital Outlay		6,478	6,478	
USD 484 Supplemental General		36,363	36,363	
USD 484 Recreation		2,403	2,403	
Subtotal Schools		<u>1,057,042</u>	<u>1,057,042</u>	
Cemeteries:				
Elk Falls Cemetery	323	7,768	8,091	
Piedmont Cemetery		426	426	
Longton Cemetery	53	4,417		4,470
Oak Valley Cemetery		2,412	2,412	
Mt Zion Cemetery	78	1,869		1,947
Greenfield Cemetery		8,875	8,825	50
Cresco Cemetery	1,739	1,700	2,941	498
Wildcat Cemetery		17,623	17,623	
Painterhood Cemetery	1,839	1,909	2,947	801
Grace Lawn Cemetery		22,817	22,817	
Subtotal Cemeteries	<u>4,032</u>	<u>69,816</u>	<u>66,082</u>	<u>7,766</u>
Watershed Districts:				
WS #31 General		5,155	5,155	
WS #34 General		1,216	1,216	
WS #47 General	2,557	24,737	25,322	1,972
WS #59 General		83	83	
WS #83 General		231	231	
WS #92 General		750	750	
Subtotal Watershed Districts	<u>2,557</u>	<u>32,172</u>	<u>32,757</u>	<u>1,972</u>
Rolling Prairie Extension Service:				
Rolling Prairie Extension Service		153,285	141,072	12,213
Subtotal Rolling Prairie Extension Service		<u>153,285</u>	<u>141,072</u>	<u>12,213</u>
Regional Library:				
SEK Library General		23,958	23,958	
SEK Library Employee Benefits		1,406	1,406	
Subtotal Regional Library		<u>25,364</u>	<u>25,364</u>	
Total Subdivisions	<u>7,599</u>	<u>1,774,571</u>	<u>1,758,783</u>	<u>23,387</u>
State Funds:				
		24,931	24,931	
		12,465	12,465	
		3	3	
Total State Funds		<u>37,399</u>	<u>37,399</u>	

See accompanying notes to financial statements

Elk County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Other Agency Funds:				
Payroll Clearing		1,939,848	1,939,848	
Motor Vehicle Licenses		257,924	257,924	
Driver License Fees	124	5,716	5,840	
Game Licenses	266	5,250	5,108	408
Cereal Malt Beverage Licenses	25	25	25	25
Heritage Trust	188	669	733	124
Unclaimed Money	18,431			18,431
Clerk of Court Release		433	433	
Sales Tax		93,751	93,751	
Total Other Agency Funds	<u>19,034</u>	<u>2,303,616</u>	<u>2,303,662</u>	<u>18,988</u>
Distributable Funds:				
Current Tax	2,587,368	4,084,905	4,154,222	2,518,051
Delinquent Tax	24,540	70,728	58,178	37,090
Motor Vehicle Tax	83,943	427,134	427,003	84,074
Recreational Vehicle Tax	1,623	7,110	7,565	1,168
Mineral Production Tax	1,651	1,949	3,329	271
In Lieu of Tax		7,251	7,251	
Slider		14,535	14,535	
Total Distributable Funds	<u>2,699,125</u>	<u>4,613,612</u>	<u>4,672,083</u>	<u>2,640,654</u>
Total Agency Funds	<u>2,725,758</u>	<u>8,729,198</u>	<u>8,771,927</u>	<u>2,683,029</u>

See accompanying notes to financial statements

County of Elk, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2009

Statement 5
Page 1 of 2

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Debt:</u>										
None										
<u>Capital Leases:</u>										
Ambulance	5.38%	8/23/2006	99,985	8/23/2011	63,009		19,998		43,011	3,387
Excavator	4.00%	10/3/2004	102,481	9/27/2009	22,136		22,136		0	664
2 Graders (Komatsu)	4.30%	3/1/2005	244,850	3/1/2010	79,010		52,110		26,900	2,835
Grader (Deere)	4.80%	2/20/2006	138,000	9/20/2010	57,996		28,310		29,686	2,446
Grader (Cat)	5.00%	12/9/2005	128,630	12/9/2009	46,092		30,347		15,745	1,928
Cat Tractor D-6	4.00%	3/27/2007	181,152	9/27/2011	124,177		39,942		84,235	4,568
2 Cat Graders	0.39%	4/9/2008	409,000	4/9/2014	395,917		26,247		369,670	1,525
Software	5.47%	10/26/2009	118,233	10/20/2012		118,233			118,233	
Total Capital Leases			<u>1,422,331</u>		<u>788,337</u>	<u>118,233</u>	<u>219,090</u>		<u>687,480</u>	<u>17,353</u>
<u>Compensated Absences:</u>										
Vacation Pay Maximum Potential Liability					39,604			5,024	44,628	
Sick Leave Maximum Potential Liability					23,293			4,680	27,973	
Total Compensated Absences					<u>62,897</u>			<u>9,704</u>	<u>72,601</u>	
Total Long-Term Debt			<u><u>1,422,331</u></u>		<u><u>851,234</u></u>	<u><u>118,233</u></u>	<u><u>219,090</u></u>	<u><u>9,704</u></u>	<u><u>760,081</u></u>	

County of Elk, Kansas
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2009

Statement 5
Page 2 of 2

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2012</u>	<u>2013</u>	<u>Totals</u>
Principal						-
Capital Leases						
Ambulance	21,073	21,938				43,011
Excavator						-
2 Graders (Komatsu)	26,900					26,900
Grader (Deere)	29,686					29,686
Grader (Cat)	15,745					15,745
Cat Tractor D-6	41,556	42,679				84,235
2 Cat Graders	26,349	26,453	26,553	55,854	234,461	369,670
Software	37,289	39,398	41,546			118,233
Total Capital Leases	<u>198,598</u>	<u>130,468</u>	<u>68,099</u>	<u>55,854</u>	<u>234,461</u>	<u>687,480</u>
Total Principal	<u>198,598</u>	<u>130,468</u>	<u>68,099</u>	<u>55,854</u>	<u>234,461</u>	<u>687,480</u>
Interest						
Capital Leases Interest						
Ambulance	2,312	1,179				3,491
Excavator						-
2 Graders (Komatsu)	573					573
Grader (Deere)	1,071					1,071
Grader (Cat)	392					392
Cat Tractor D-6	2,954	1,276				4,230
2 Cat Graders	1,423	1,319	1,219	1,111	458	5,530
Software						
Total Capital Leases Interest	<u>8,725</u>	<u>3,774</u>	<u>1,219</u>	<u>1,111</u>	<u>458</u>	<u>15,287</u>
Total Interest	<u>8,725</u>	<u>3,774</u>	<u>1,219</u>	<u>1,111</u>	<u>458</u>	<u>15,287</u>
Total Principal and Interest	<u>207,323</u>	<u>134,242</u>	<u>69,318</u>	<u>56,965</u>	<u>234,919</u>	<u>702,767</u>

County of Elk, Kansas
Notes to Financial Statements
December 31, 2009

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

Elk County is a municipal corporation governed by an elected three-member commission. These financial statements present Elk County as a primary government only. The county has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2009:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds or trust funds).

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2009

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

Statutory Basis of Accounting--These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America.

Departure from Accounting Principles Generally Accepted in the United States of America--

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not presented in these financial statements.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2009

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The following fund was amended made during the 2009 fiscal year:

	<u>Original</u>	<u>Amended</u>
Economic Development	19,739	21,739

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Bridge Fund
Special Building

Spending in funds that are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes.

Deposits and Investments

As of December 31, 2009, the County no investments.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on

County of Elk, Kansas
Notes to Financial Statements
December 31, 2009

funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 allows the County to invest idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no policies that would further limit its investment choices. The rating of the County's investment is noted above.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

At December 31, 2009, the carrying amount of the County's deposits was \$4,601,686 and the bank balance was \$4,751,351. The bank balance was held in three banks, resulting in a concentration of credit risk. Of the bank balance, \$3,951,911 was secured by federal depository insurance and \$791,488 was collateralized with securities held by the pledging financial institution's agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following

County of Elk, Kansas
Notes to Financial Statements
December 31, 2009

year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. The County retains this interest.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Vacation and Sick Pay

Policies regarding vacations permit employees to accumulate a maximum of two hundred forty hours vacation pay. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued vacation, up to the allowable maximum, earned prior to resignation or retirement.

Policies regarding sick leave permit employees to accumulate up to a maximum of 120 days. Employees who terminate with less than five years of service are not paid for unused sick pay. Employees who terminate with five to nine years of service are paid for thirty percent of their unused sick pay up to a maximum of 60 days. Employees who terminate with ten or more years of service are paid for sixty percent of their unused sick pay up to a maximum of 60 days.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers

County of Elk, Kansas
Notes to Financial Statements
December 31, 2009

of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by accounting principles generally accepted in the United States of America.

The County has waived compliance with general fixed asset reporting requirements until December 31, 2009, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for the calendar year 2009 was 6.54%. The County employer contributions for the years ending December 31, 2009, 2008 and 2007 were \$72,004, \$61,007, and \$51,323 respectively, equal to the statutory required contributions for each year.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Elk County assessed valuation at July 1, 2009 was \$21,001,127. There was no outstanding general obligation debt at December 31, 2009. The

County of Elk, Kansas
Notes to Financial Statements
December 31, 2009

resulting legal debt margin was \$630,034. This debt limit calculation does not include the valuation of motor vehicles.

Details of the County's general long term debt are displayed in statement 5.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
General Fund	Special Equipment Reserve Fund	\$ 12,200
Election Fund	Special Equipment Reserve Fund	5,000
Ambulance Fund	Special Equipment Reserve Fund	20,000
Economic Development Fund	Special Equipment Reserve Fund	666
Road and Bridge Fund	Special Machinery Fund	150,000
Rural Fire District No. 1 Fund	Special Rural Fire Equipment Fund	12,000
Health Fund	Special Equipment Reserve Fund	15,000
Noxious Weed Fund	Special Equipment Reserve Fund	2,200
Special Auto Fund	General Fund	393
Special Equipment Reserve Fund	Economic Development Fund	2,000

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 5 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 Reconciliation of Statement 1 and 2

Total Expenditures per Statement 2	\$ 3,595,897
Plus Non Budgeted Funds:	
Special Equipment Reserve Fund	35,441
Special Machinery Fund	157,578
Special Auto Fund	28,810
Prosecuting Attorney Training Fund	147
Register of Deeds Technology Fund	15,455
Sheriff's Equipment Reserve Fund	8,417

County of Elk, Kansas
Notes to Financial Statements
December 31, 2009

CDBG Loand Fund	35,453
CDBG Micro Loan Fund	386
FEMA Public Assistance Grant	442,635
CBDG - Rural Water District	3,750
Rairdon Capital Improvement Fund	356
Rural Fire District Trust Fund	50
Dorothy Williams Memorial	3,753
Elk Manor Memorial	472
Diversion Fees Fund	<u>3,435</u>
Total Expenditures per Statement 1	<u><u>4,332,035</u></u>

Note 7 Conduit Debt

The County issued industrial revenue bonds during fiscal year 2002 in the amount of \$3,300,000. The bonds were designated "Elk County, Kansas Taxable Industrial Revenue Bonds, Series 2002 (Flint Oak Project)". Additional \$1,100,000 industrial revenue bonds were issued during 2003 for the same project. The bonds have a final maturity not to exceed December 31, 2012. The bonds were issued for the purpose of providing funds to pay the costs of acquiring, constructing and equipping the Project. The bonds are special limited obligations of the county, payable solely from revenues generated from the Project and the Lease of the Project. The bonds will not be general obligations of the county, nor constitute a pledge of faith and credit of the county, and will not be payable in any manner by taxation.

Note 8 Loan Guarantee of Others

Elk County has entered into an economic development block grant loan guarantee with the Kansas Department of Commerce. The economic development block grant loan was made to a private enterprise which has primary obligation to repay the indebtedness. The initial amount of the loan was \$175,000 and the remaining unpaid balance as of December 31, 2009 was \$15,948. The final maturity was scheduled for February 2009. Five payments totaling \$16,115 were behind schedule as of December 31, 2009.

Note 9 Federal Financial Assistance

During 2009, the County expended federal assistance from the following programs:

FEMA Public Assistance Grant	\$ 442,635
CDBG	3,750
Bio Terrorism	12,837
Emergency Prep. - Passed through Ks. Adjutant Gen.	7,683
Immunizations	<u>672</u>
Total	<u><u>467,577</u></u>

County of Elk, Kansas
Reconciliation of 2008 Tax Roll
For the Year Ended December 31, 2009

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	4,261,331
Add: Supplemental Tax Roll		4,084
Deduct: Taxes Abated		<u>(14,417)</u>
Tax Roll as Adjusted		<u><u>4,250,998</u></u>

County Treasurer's Accounting:

Total Taxes Distributed		4,146,700
Uncollected:		
Personal Property	22,004	
Real Estate	<u>82,294</u>	
Total Uncollected		<u>104,298</u>
Net Tax Roll		<u><u>4,250,998</u></u>

County of Elk, Kansas
Donna Kaminska, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 1 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Election Filing Fees		
Fish and Game Licenses	5,250	
Fish and Game License Fees	252	
Fees and Reimbursements	834	
Cereal Malt Licenses	<u>25</u>	
Total Receipts		6,361
<u>Disbursements:</u>		
Paid To County Treasurer:		<u>6,361</u>
Balance - December 31		<u><u>0</u></u>

County of Elk, Kansas
Neva Walters, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 2 of 4)

Balance - January 1	\$	10
<u>Receipts:</u>		
Mortgage Registration Fees	12,232	
Heritage Trust	489	
Fax and Copy Fees	1,168	
Recording Fees	5,936	
Register of Deeds Technology Fund	<u>3,144</u>	
Total Receipts		22,969
<u>Disbursements:</u>		
To County Treasurer:		
Mortgage Registration Fees	12,232	
Heritage Trust	489	
Fax and Copy Fees	1,168	
Recording Fees	5,936	
Register of Deeds Technology Fund	<u>3,144</u>	
Total Disbursements		<u>22,969</u>
Balance - December 31		<u><u>10</u></u>

County of Elk, Kansas
Shae Watkins, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 3 of 4)

Balance - January 1	\$	635
<u>Receipts:</u>		
State Clerk Fees	30,038	
LETC Fees	4,662	
IDS	166	
Drivers License Reinstatement Fees	1,199	
Indigent Defense Fee	203	
Fines	35,156	
Marriage License Fees	531	
KBI DNA Database Fee	100	
Clerk Fees - County	1,030	
PATF Fees	480	
Juvenile Supervision Fee	403	
Attorney Fees - County	6,624	
Witness Fees	198	
Worthless Check Fee	130	
Diversion Fees	2,950	
Alcohol/Blood/Drug Testing	12	
Miscellaneous Fees	272	
Finger Print Fee	1,722	
Law Library Fees	2,075	
Attorney Fees - State	1,535	
KBI Lab Fees	531	
Bonds	4,859	
Restitution	14,132	
Garnishment	3,142	
Unapplied Receipts	364,511	
Judgments, Sale Proceeds, and Other	396,354	
Judicial Branch Surcharge	2,726	
Total Receipts		875,741
<u>Disbursements:</u>		
To State Treasurer:		
State Clerk Fees	30,038	
LETC Fees	4,662	
IDS	166	
Drivers License Reinstatement Fees	1,199	
Indigent Defense Fee	203	
Fines	35,156	
Marriage License Fees	531	
KBI DNA Database Fee	100	
Attorney Fees	1,535	
Judicial Branch Surcharge	2,726	
To County Treasurer:		
County Clerk Fees	1,030	
PATF Fees	480	
Juvenile Supervision Fee	403	
Attorney Fees	6,624	
Witness Fees	198	
Worthless Check Fee	130	
Diversion Fees	2,950	
Alcohol/Blood/Drug Testing	12	
Miscellaneous Fees	272	
Finger Print Fee	1,722	
To Others:		
Law Library Fees	2,075	
KBI Lab Fees	531	
Bonds	3,994	
Restitution	14,132	
Garnishment	3,142	
Unapplied Receipts	364,511	
Judgments, Sale Proceeds, and Other	180,263	
Other Direct Payments		
Total Disbursements		658,785
Balance - December 31		217,591
<u>Composition of Ending Balance:</u>		
Cash on Hand	20	
Demand Deposit - Howard State Bank, Howard, Kansas	217,571	217,591

County of Elk, Kansas
Doug Hanks, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2009

Schedule 2
(Page 4 of 4)

Balance - January 1	\$	0
<u>Receipts:</u>		
Delinquent Tax Warrants	14,758	
Jail Keep	64,750	
Bonds	7,116	
Sheriff Fees, VINS, and MVR	<u>4,534</u>	
Total Receipts		91,158
<u>Disbursements:</u>		
To County Treasurer:		
Delinquent Tax Warrants	14,758	
Jail Keep	64,750	
Sheriff Fees	3,066	
VIN Fees	1,125	
To Highway Patrol:		
VIN Fees	125	
To Others:		
Bonds	7,116	
Kansas Department of Revenue - MVR	<u>218</u>	
Total Disbursements		<u>91,158</u>
Balance - December 31		<u><u>0</u></u>